

EXHIBIT L

בית הכנסת בקור חולים מחזיקי הדת

Bikur Cholim-Machzikay Hadath Congregation

EST. 1891

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Yaakov Tanenbaum
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February 26, 2024
17 Adar I, 5784

The Honorable Judge Vincent L. Briccetti
United States District Court for the Southern District of New York
White Plains Supreme Court
111 Dr. Martin Luther King Jr Blvd
White Plains, NY 10601

Re: Character Reference for Eli Tilson

Your Honor,

We are writing this letter in support of Eli Tilson, who is awaiting sentencing in your court. Our names are Yaakov Tanenbaum and Ari Hoffman, the Rabbi, and the President, respectively, at Bikur Cholim-Machzikay Hadath, the synagogue where Eli prays.

Eli Tilson is a strong devotee to the Seattle Jewish community and to his family. Eli is always one of the first to volunteer when any task or volunteer opportunity arises. He helps us make our required quorum for praying, leads services, volunteers for security detail in the synagogue, and will do whatever needs to be done whether big or small. We have also seen how Eli is a very devoted son-in-law to his mother-in-law who just lost her husband this past summer, trying to bring happiness to the family during recent trying times. It is impossible not to notice how he is always looking out for his wife who just had a precious baby less than two months ago, and how he is a great father to his four young children, taking them on outings, doing homework

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with them, and countless other activities. His children adore him, and we can tell how they try to follow his example of being a leader without wanting fanfare, helping others, and being respectful in all our interactions with them.

We know that Eli's potential incarceration will cause an extreme hardship on his family. The impact of his wife and mother-in-law having recently lost their husband and father, respectively, has been devastating. His role, as a loving father for his sons that he brings to synagogue and classes, will be impossible to replace during a prolonged absence and will be destructive to his family's well-being.

As community leaders, we understand that people need to take responsibility for their actions. Through personal conversations, we can attest to the remorse that Eli has shown for getting involved in unscrupulous business activities and the hurt that it caused others. He has been open about his past actions and as part of his repentance has entered a field of work not related to investment activities.

In conclusion, we respectfully request that you consider Eli's sincere regret and determination to continually be a better person, while weighing the shattering effect his absence will have on his children, his wife, his mother-in-law, and the community. Eli, authentically, wants to not only do the right thing, but is willing to go above and beyond in his service for others. He has shown remorse for what he has committed. Incarceration would only serve to the detriment of the person he has become

Thank you for your time and consideration.

Sincerely,

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